



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

February 25, 2008

The Honorable Gino W. Williams
Chief Judge
City of Galax General District Court
1 East Main Street, Suite 201
Christiansburg, VA 24073

The Honorable H. Lee Chitwood
Chief Judge
City of Galax Juvenile and
Domestic Relations District Court
45 Third St NW, Suite 103
Pulaski, VA 24301

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Galax District Court for the period April 1, 2006 through December 31, 2007.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:wdh

cc: The Honorable J. D. Bolt, Judge
The Honorable Michael K. Blankenship, Judge
The Honorable E. M. Turner, III, Judge
Vicki E. Tate, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia